

**STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL**

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2014

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

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STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

AGENCY OFFICIALS

Acting Inspector General (5/30/18 to Current)	Ms. Julie B. Porter
Special Inspector General (11/4/17 to 5/29/18)	Ms. Julie B. Porter
Inspector General (1/1/15 to 11/3/17)	Vacant
Acting Inspector General (7/1/14 to 12/31/14)	Mr. J. William Roberts
Inspector General (through 6/30/14)	Mr. Thomas J. Homer

The Office is located at:

420 Stratton Building
Springfield, Illinois 62706



OFFICE OF THE ACTING LEGISLATIVE INSPECTOR GENERAL

JULIE B. PORTER
1010 Davis Street • Evanston, IL 60201
312/283-5711 Phone • 312/724-8353 Fax
E-Mail: juliep@ilga.gov

July 7, 2018

Honorable Frank J. Mautino
Auditor General
State of Illinois
Iles Park Place
740 East Ash Street
Springfield, Illinois 62703

Re: FY 2013/14 Audit of the Office of the Legislative Inspector General

Auditor General Mautino:

I was originally brought on in November 2017 as Special Legislative Inspector General to address a case backlog that amassed while there was no Legislative Inspector General, and to handle additional matters as authorized by the Legislative Ethics Commission. On May 30, 2018, the Legislative Ethics Commission appointed me the Acting Legislative Inspector General. My appointment remains temporary, through the end of this year or the selection of a full-time Legislative Inspector General, whichever occurs first.

Because of my special role and the several-year vacancy in the Legislative Inspector General office, I have only limited information available to me. I have access to some electronic working files that previous Inspector General Tom Homer kept, and I have spoken with Homer. I have also spoken with Randy Erford, who is currently and was at the time the Executive Director for the Legislative Ethics Commission and performed key administrative functions for the Office of the Legislative Inspector General pursuant to an Interagency Agreement. Based on these discussions and information, I assert that during the years ended June 30, 2013 and June 30, 2014, to the best of my knowledge, the Office of the Legislative Inspector General has materially complied with the assertions below:

- A. The Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Office of the Legislative Inspector General has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Regards,

SIGNED ORIGINAL ON FILE

Julie B. Porter
Acting Legislative Inspector General

cc: Courtney Dzierwa (by email)

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT’S REPORT

The Independent Accountant’s Report on State Compliance, on Internal Control over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	1	1
Repeated findings	1	1
Prior recommendations implemented or not repeated	0	0

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2014-001	9	Procedural Deficiencies	Significant Deficiency and Noncompliance

EXIT CONFERENCE

The Office of the Legislative Inspector General waived an exit conference and declined to provide a response to the recommendation in correspondence dated June 15, 2018.

SPRINGFIELD OFFICE:
ILES PARK PLAZA
740 EAST ASH • 62703-3154
PHONE: 217/782-6046
FAX: 217/785-8222 • TTY: 888/261-2887
FRAUD HOTLINE: 1-855-217-1895



CHICAGO OFFICE:
MICHAEL A. BILANDIC BLDG. • SUITE S-900
160 NORTH LASALLE • 60601-3103
PHONE: 312/814-4000
FAX: 312/814-4006
FRAUD HOTLINE: 1-855-217-1895

OFFICE OF THE AUDITOR GENERAL
FRANK J. MAUTINO

INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable Frank J. Mautino
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Office of the Legislative Inspector General's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2014. The management of the State of Illinois, Office of the Legislative Inspector General is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Office of the Legislative Inspector General's compliance based on our examination.

- A. The State of Illinois, Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Office of the Legislative Inspector General has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The State of Illinois, Office of the Legislative Inspector General has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act (the Audit Guide). Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about

whether the State of Illinois, Office of the Legislative Inspector General complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Office of the Legislative Inspector General complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Office of the Legislative Inspector General's compliance with specified requirements.

In our opinion, the State of Illinois, Office of the Legislative Inspector General complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as item 2014-001.

The State of Illinois, Office of the Legislative Inspector General's response to the finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Office of the Legislative Inspector General's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Internal Control

Management of the State of Illinois, Office of the Legislative Inspector General is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Office of the Legislative Inspector General's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of the Legislative Inspector General's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of the Legislative Inspector General's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as item 2014-001, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter.

The State of Illinois, Office of the Legislative Inspector General's response to the internal control finding identified in our examination is described in the accompanying schedule of findings. The State of Illinois, Office of the Legislative Inspector General's response was not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2014, and June 30, 2013, in Schedules 1 through 4 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014, and June 30, 2013, accompanying supplementary information in Schedules 1 through 4. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012, accompanying supplementary information in Schedules 3 and 4 and in the Analysis of Operations Section and, accordingly, we do not express an opinion or provide any assurance on it.

SIGNED ORIGINAL ON FILE

JANE CLARK, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
July 7, 2018

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014

2014-001. **FINDING** (Procedural Deficiencies)

The Office of the Legislative Inspector General (Office) did not comply with certain procedural requirements established by State laws and regulations.

While we noted some overall improvements since the Office's last examination, we continued to note the following procedural deficiencies:

- The Office did not file two annual Fiscal Control and Internal Auditing Act (Act) certifications with the Office of the Auditor General timely, as the Fiscal Year 2013 report was filed 28 days late and the Fiscal Year 2014 report was filed 8 days late. The Act (30 ILCS 10/3003) requires the Commission to conduct an evaluation of its systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1.
- The Commission did not timely submit one of two (50%) State property inventory certifications to the Department of Central Management Services (CMS), which was filed 99 days late. The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.460(f)) requires the Legislative Inspector General to certify completion of the Office's annual physical inventory of State equipment and submit a complete property listing to CMS on dates designated by CMS, which is December 1.
- The Office submitted one of four (25%) Travel Headquarters Reports (Form TA-2) to the Legislative Audit Commission (LAC) 73 days late. The State Finance Act (30 ILCS 105/12-3) requires the Office to file semi-annual Form TA-2 reports with the LAC for all offices and employees where their official headquarters are located other than where their official duties require them to spend the largest part of their working time by January 15 and July 15 each year.

Office management indicated these functions were carried out by the Legislative Ethics Commission (Commission) on behalf of the Office and delays in filing these reports were due to oversight and confusion regarding filing dates.

Periodic evaluations of internal controls are necessary to determine whether existing measures are adequate to safeguard assets, ensure the accuracy and reliability of accounting data, and encourage adherence to legal requirements and prescribed management policy and represents noncompliance with the Act. Untimely reporting of property information reduces the reliability of Statewide property information and represents noncompliance with the Code. Further, failure to file Form TA-2 reports with the LAC timely reduces governmental oversight and represents noncompliance with the State Finance Act. (Finding Code No. 2014-001, 12-1, 10-1)

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF FINDINGS - STATE COMPLIANCE
For the Two Years Ended June 30, 2014

2014-001. **FINDING** (Procedural Deficiencies) (continued)

RECOMMENDATION

We recommend the Office timely submit:

- its annual internal control certification to the Office of the Auditor General, as required by the Act;
- the required property reports in accordance with the Code; and,
- Form TA-2 reports to the LAC.

OFFICE RESPONSE

The Office declined to provide a response.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2014
 - Schedule of Appropriations, Expenditures, and Lapsed Balances – Fiscal Year 2013
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Analysis of Significant Variations in Expenditures (Not Examined)
 - Analysis of Significant Lapse Period Spending (Not Examined)
 - Average Number of Employees (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014, and June 30, 2013, accompanying supplementary information in Schedules 1 through 4. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and, accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations For Fiscal Year 2014

Fourteen Months Ended August 31, 2014

Public Act 98-0064	Expenditures		Lapse Period		Total	Balances Lapsed
	Through 6/30/2014		Expenditures 7/01 - 8/31/14			
	Appropriations	\$ 312,500	\$ 118,663	\$ 2,102	\$ 120,765	\$ 191,735
		<u>\$ 312,500</u>	<u>\$ 118,663</u>	<u>\$ 2,102</u>	<u>\$ 120,765</u>	<u>\$ 191,735</u>
GENERAL REVENUE FUND - 001						
Ordinary and Contingent Expenses						
of the Legislative Ethics Commission						
and the Office of the Legislative						
Inspector General						
	Total Fiscal Year 2014					

Note A: Appropriations, expenditures, and lapsed balances were obtained from the records of the Legislative Ethics Commission (Commission) and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note B: The Office of the Legislative Inspector General and the Commission each share an appropriation and expenditure data. In Fiscal Year 2014, both entities were reported under the Commission's agency code. Therefore, the Fiscal Year 2014 appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.

STATE OF ILLINOIS
 OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 Appropriations For Fiscal Year 2013

Fourteen Months Ended August 31, 2013

Public Act 97-0726	Expenditures		Lapse Period		Total	Balances Lapsed
	Through 6/30/13	Expenditures 7/01 - 8/31/13	Expenditures	Expenditures		
	Appropriations					
	\$ 312,500	\$ 102,519	\$ 2,375	\$ 104,894	\$ 207,606	
	<u>\$ 312,500</u>	<u>\$ 102,519</u>	<u>\$ 2,375</u>	<u>\$ 104,894</u>	<u>\$ 207,606</u>	
GENERAL REVENUE FUND - 001						
Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General						
Total Fiscal Year 2013						

Note A: Appropriations, expenditures, and lapsed balances were obtained from the records of the Legislative Ethics Commission (Commission) and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note B: The Office of the Legislative Inspector General and the Commission each share an appropriation and expenditure data. In Fiscal Year 2013, both entities were reported under the Commission's agency code. Therefore, the Fiscal Year 2013 appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL - LEGISLATIVE ETHICS COMMISSION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
For the Fiscal Years Ended June 30,

	Fiscal Year		
	2014	2013	2012
	<u>P.A. 98-0064</u>	<u>P.A. 97-0726</u>	<u>P.A. 97-0056</u>
GENERAL REVENUE FUND - 001			
Appropriations	<u>\$ 312,500</u>	<u>\$ 312,500</u>	<u>\$ 312,500</u>
Expenditures			
Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General	<u>\$ 120,765</u>	<u>\$ 104,894</u>	<u>\$ 112,604</u>
Lapsed Balances	<u><u>\$ 191,735</u></u>	<u><u>\$ 207,606</u></u>	<u><u>\$ 199,896</u></u>

Note A: Appropriations, expenditures, and lapsed balances were obtained from the records of the Legislative Ethics Commission (Commission) and have been reconciled to records of the State Comptroller. Expenditure amounts are vouchers approved for payment by the Commission and submitted to the State Comptroller for payment to the vendor.

Note B: The Office of the Legislative Inspector General and the Commission each share an appropriation and expenditure data. During Fiscal Year 2013 and Fiscal Year 2014, both entities were reported under the Commission's agency code. Therefore, the Fiscal Year 2013 and Fiscal Year 2014 appropriation, expenditures, and lapsed balances are reported in the compliance reports for both agencies.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2014

	<u>Equipment</u>
Balance at July 1, 2012	\$ 9,298
Additions	-
Deletions	-
Net Transfers	-
Balance at June 30, 2013	<u>\$ 9,298</u>
Balance at July 1, 2013	\$ 9,298
Additions	319
Deletions	-
Net Transfers	-
Balance at June 30, 2014	<u>\$ 9,617</u>

Note: The above schedule has been derived from the Legislative Ethics Commission's records, which have been reconciled to property reports submitted to the Office of the State Comptroller. The Office of the Legislative Inspector General and the Legislative Ethics Commission share an appropriation and expenditure data. All equipment is reported under the Legislative Ethics Commission.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

The Office of the Legislative Inspector General (Office) was created in December 2003 by the State Officials and Employees Ethics Act (Act) (5 ILCS 430/et seq.). The Legislative Inspector General is appointed by a joint resolution of the Senate and the House of Representatives.

By statute, the jurisdiction of the Legislative Inspector General is to investigate allegations of fraud, waste, abuse, mismanagement, misconduct, nonfeasance, misfeasance, malfeasance, or violations of the Act or violations of other related laws and rules.

The jurisdiction of the Office extends to members of the General Assembly and all State employees whose ultimate jurisdictional authority is a legislative leader, the Senate Operations Commission, or the Joint Committee on Legislative Support Services.

The Act states the Legislative Inspector General shall have the following duties:

- To receive and investigate allegations of violations of the Act. The Legislative Inspector General may receive information through the Office of the Legislative Inspector General or through an ethics commission. An investigation may be conducted only in response to information reported to the Legislative Inspector General and not upon his or her own prerogative. Allegations may not be made anonymously. The Legislative Inspector General has the discretion to determine the appropriate means of investigation as permitted by law.
- To request information relating to an investigation from any person when the Legislative Inspector General deems that information necessary in conducting an investigation.
- To issue subpoenas, with the advance approval of the Legislative Ethics Commission (Commission), to compel the attendance of witnesses for the purposes of testimony and production of documents and other items for inspection and copying, and to make service of those subpoenas and subpoenas issued by the Commission.
- To submit reports as required by the Act.
- To file pleadings in the name of the Legislative Inspector General with the Commission, through the Attorney General.
- To assist and coordinate the ethics officers for State agencies under the jurisdiction of the Legislative Inspector General and to work with those ethics officers.
- To participate in or conduct, when appropriate, multi-jurisdictional investigations.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

- To request, as the Legislative Inspector General deems appropriate, from ethics officers of State agencies under his or her jurisdiction, reports or information on:
 1. The content of a State agency's ethics training program; and,
 2. The percentage of new officers and employees who have completed ethics training.
- To establish a policy that ensures the appropriate handling and correct recording of all investigations of allegations and to ensure that the policy is accessible via the Internet in order that those seeking to report those allegations are familiar with the process and that the subjects of those allegations are treated fairly.

PLANNING PROGRAM

The Office is an investigative body with its powers and duties detailed in the Act. As a result, the Office does not have formal written goals and objectives, but instead operates to fulfill the statutory responsibilities in a timely and efficient manner.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2014

General Revenue Fund - 001

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

The overall increase in expenditures was due to an increase in Legislative Inspector General's caseload and a large investigation requiring additional court reporting services. This increase was mitigated by a decrease in travel expenditures incurred by the Legislative Inspector General due to fewer investigations requiring trips to Springfield.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2012 AND 2013

General Revenue Fund - 001

Ordinary and Contingent Expenses of the Legislative Ethics Commission and the Office of the Legislative Inspector General

There was no significant change in expenditures from Fiscal Year 2012 to Fiscal Year 2013.

NOTE: The Legislative Ethics Commission shared an appropriation with the Office of the Legislative Inspector General during Fiscal Year 2013 and Fiscal Year 2014. This analysis includes both agencies expenditures.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

FISCAL YEAR 2014

The Office of the Legislative Inspector General and the Legislative Ethics Commission did not have any significant Lapse Period expenditures during Fiscal Year 2014.

FISCAL YEAR 2013

The Office of the Legislative Inspector General and the Legislative Ethics Commission did not have any significant Lapse Period expenditures during Fiscal Year 2013.

NOTE: The Legislative Ethics Commission shared an appropriation with the Office of the Legislative Inspector General during Fiscal Year 2013 and Fiscal Year 2014. This analysis includes both agencies expenditures.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
AVERAGE NUMBER OF EMPLOYEES
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

The following table, prepared from Office records, presents the average number of employees, by function, for the Fiscal Year Ended June 30,

<u>Division</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Inspector General	1	1	1
Executive Director	1	1	1
	<hr/>	<hr/>	<hr/>
Total average employees	<u>2</u>	<u>2</u>	<u>2</u>

Note 1: The Legislative Inspector General is a part-time employee.

Note 2: The Executive Director of the Legislative Ethics Commission is a contractual payroll employee and serves on a part-time basis.

Note 3: The Legislative Ethics Commission shared an appropriation and agency code with the Office of the Legislative Inspector General during Fiscal Year 2013 and Fiscal Year 2014. This analysis includes both agencies.

STATE OF ILLINOIS
OFFICE OF THE LEGISLATIVE INSPECTOR GENERAL
SERVICE EFFORTS AND ACCOMPLISHMENTS
For the Two Years Ended June 30, 2014

(NOT EXAMINED)

The Office maintained a website for State employees and the general public. This website outlines information about the Office, including its history, legislative authority, and purpose, as well as information about the types of complaints accepted, how complaints are processed, and how investigations are completed. In addition, the website provides contact information for the Office and a link to case initiation forms.

Pursuant to the State Officials and Employees Ethics Act (5 ILCS 430 et seq.), the Office submits quarterly reports summarizing investigation activity to the Legislative Ethics Commission (Commission). Listed below is a compilation of allegation and investigation information reported to the Commission for Fiscal Year 2012, Fiscal Year 2013, and Fiscal Year 2014.

	<u>Fiscal Year 2012</u>	<u>Fiscal Year 2013</u>	<u>Fiscal Year 2014</u>
Number of allegations received	30	14	13
Number of investigations initiated	30	14	13
Number of investigations concluded	20	20	22
Number of total open investigations	15	9	0